Exhibit 104

#2.02

WESTPOINT HARBOR

March 3, 2007

Mr. Brad McCrea BCDC 50 California Street, Suite 2600 San Francisco, CA 94111

Subject: Engineering Drawings

Hello Brad,

The design of the marina dock system (from Bellingham Marine Industries) and its layout are unchanged from the permit, and engineering-level drawings previously provided to BCDC and reviewed by the DRB are likewise unchanged. However in our meeting last week Adrienne asked about dock plans, and I am including a reduced set for your information. The plans include all electrical, water and mechanical connections, pile locations and fire and sewage system construction details.

In a November 3, 2005, letter BCDC said it cannot review engineering plans except for general consistency with the permit, and I understand that full compliance with the permit remains my responsibility.

Best regards,

Mark Sanders

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